

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	M.B.D. No. 23-mc-91513-PBS
)	
DAVID DELGIZZI, As President of)	
ADG, Inc.,)	
)	
Respondent.)	

REPORT AND RECOMMENDATION ON THE UNITED STATES'
PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

August 7, 2024

Boal, M.J.

On September 22, 2023, the District Court referred the subject petition to enforce an Internal Revenue Service ("IRS") Summons to the undersigned for a hearing and the issuance of a report and recommendation. Docket No. 4. That same day, this Court issued an order to show cause and scheduled a hearing for November 6, 2023. Docket No. 5.

This Court held a show cause hearing on November 6, 2023. Docket No. 6. Respondent David Delgizzi did not appear. This Court understood that Mr. Delgizzi had a family emergency and had to travel unexpectedly. See id. This Court encouraged the government to confer with Mr. Delgizzi in an effort to resolve the issues and continued the show cause hearing to December 13, 2023. Id. On December 13, 2023, Mr. Delgizzi filed a motion to continue the show cause hearing, which this Court granted. Docket Nos. 8, 9. This Court rescheduled the show cause hearing to January 31, 2024. Docket No. 9.

9/2/24
I adopt the
report and recommendation
without objection. The
petition is granted.
D. Boal